

CERTIFICATE

2020

To the Clerk of Wabaunsee, State of Kansas

We, the undersigned, officers of

Wilmington

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2020; and (3) the

Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:				
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Schedule of Transfers	4			
Statement of Indebt. & Lease/Purchase	5			
Fund	K.S.A.			
General	79-1962	6,000	1,384	254
Debt Service	10-113			
Library	12-1220			
Road	68-518c	148,000	113,821	30,222
Special Road	80-1413			
Noxious Weed	2-1318			
Fire Protection	80-1503			
Special Machinery				
Totals	xxxxxx	154,000	115,205	30,476
Budget Summary	0			
Neighborhood Revitalization		Resolution required? Vote publication required?	Yes	

Final Assessed Valuation:	County Clerk's Use Only
Wilmington	5,112,173
Eskridge	1,123,471
0	
Total Assessed Valuation	5,440,144
	Nov. 1, 2019 Valuation

Assisted by:

Jennifer Savage

Wabaunsee County Clerk

Address:

215 Kansas

Alma, KS 66401

Email:

jsavage@wbcounty.org

Attest: Oct 8, 2019

Jennifer Savage
County Clerk

[Signature] Trustee
[Signature] Clerk
[Signature] Treasurer

Governing Body

CPA Summary

Special Road Election held for Mills for years.
First levy in

11-26-19

Wilmington

2020

Computation to Determine Limit for 2020

1. Total tax levy amount in 2019
2. Debt service levy in 2019
3. Tax levy excluding debt service

	Amount of Levy
+ \$	105,387
- \$	0
\$	105,387

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+	11,975	
5. Increase in personal property for 2019:			
5a. Personal property 2019	+	167,260	
5b. Personal property 2018	-	159,465	
5c. Increase in personal property (5a minus 5b)	+	7,795	
		(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	+	8,512	
7. Total valuation adjustment (sum of 4, 5c, 6)		28,282	
8. Total estimated valuation July 1, 2019		5,440,144	
9. Total valuation less valuation adjustment (8 minus 7)		5,411,862	
10. Factor for increase (7 divided by 9)		0.00523	
11. Amount of increase (10 times 3)	+	\$	551
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	105,938	
13. Debt service levy in this 2020 budget		0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		105,938	
15. Consumer Price Index for all urban consumers for calendar year 2018		0.025	
16. Consumer Price Index adjustment (3 times 15)	\$	2,635	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	108,573	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Wilmington

Allocation of MTV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Tax Levies in the 2019 Budget	Allocation for Year 2020									
		MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20M - City	CommVeh - Township	CommVeh - City	Watercraft - Township	Watercraft - City
General	0.356	61	263	2	0	8	5	9	5	0	1
Data Service	0.000	0	0	0	0	0	0	0	0	0	0
Library	0.000	0	0	0	0	0	0	0	0	0	0
Road	28.721	4,934	0	148	0	658	0	754	0	1	0
Special Road	0.000	0	0	0	0	0	0	0	0	0	0
Noxious Weed	0.000	0	0	0	0	0	0	0	0	0	0
Fire Protection	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
Total	29.077	4,995	263	150	0	666	5	763	5	1	1
Total - 3rd Class City Levies (***)	0.356		263		0		5		5		1

2020

Wilmington

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	4,500	-	-	80-122
Road	Special Machinery	18,000	-	28,000	68-141g
Total		22,500	0	28,000	
Adjustments*					
Adjusted Totals		22,500	0	28,000	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
				Total	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2020

Library found in: Wilmington
Wabaunsee

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2019</u>	Proposed Year <u>2020</u>
Ad Valorem Tax	\$0	\$0
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$0	\$0
Recreational Vehicle Tax	\$0	\$0
16/20M Vehicle Tax	\$0	\$0
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$0	\$0
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$5,263,019	\$5,440,144
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant:	#VALUE!	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Wilmington
FUND PAGE FOR FUNDS WITH A TAX LEVY

2020

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	13,257	8,015	4,261
Receipts:			
Ad Valorem Tax	4,035	1,876	xxxxxxxxxxxxxx
Delinquent Tax	259		
Motor Vehicle Tax	392	141	324
Recreational Vehicle Tax	12	4	2
16/20 M Vehicle Tax	47	19	13
Commercial Vehicle Tax	15	5	14
Watercraft Tax		1	1
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds	256	200	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,015	2,246	355
Resources Available:	18,271	10,261	4,616
Expenditures:			
Officers Pay	2,931	5,000	5,000
Reports & Services	2,037	1,000	1,000
Office Supplies	788		
Buildings			
Cash Forward (2020 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	4,500		
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	10,256	6,000	6,000
Unencumbered Cash Balance Dec 31	8,015	4,261	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	21,995	10,100	6,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,000
		Tax Required	1,384
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			1,384

CPA Summary

Wilmington

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

Wilmington

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Road	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	63,905	33,725	27,685
Receipts:			
Ad Valorem Tax	95,196	103,511	xxxxxxxxxxxxxx
Delinquent Tax	1,125		
Motor Vehicle Tax	3,738	4,854	4,934
Recreational Vehicle Tax	129	146	148
16/20M Vehicle Tax	418	647	658
Commercial Vehicle Tax	294	754	754
Watercraft Tax	0	48	1
Special Highway/Gasoline Tax	1,642		0
Tube Reimbursement	537		
Insurance Reimbursement	882		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	103,960	109,960	6,494
Resources Available:	167,865	143,685	34,179
Expenditures:			
Wages	19,491	21,000	21,000
Fuel, Supplies & Other	9,190	5,000	5,000
Equipment	15,777	20,000	20,000
Road Materials	55,127	30,000	30,000
Insurance	7,620		
Taxes	5,878		
Other	3,056		4,000
Trees/Culverts		20,000	20,000
Machine Hire		20,000	20,000
Cash Forward (2020 column)			
Transfer to Special Machinery	18,000		28,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	134,140	116,000	* 148,000
Unencumbered Cash Balance Dec 31	33,725	27,685	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	135,110	147,000	148,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			148,000
Tax Required			113,821
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			113,821

Special Machinery	2018
K.S.A. 68-141g	Actual
Unencumbered Cash Balance, Jan 1	59,000
Transfers from:	
Road Fund	18,000
General Fund (No Levy)	0
General Fund (Gen has Levy)	4,500
Interest on Idle Funds	
Other	
Resources Available:	81,500
Total Expenditures	
Unencumbered Cash Balance, Dec 31	81,500

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of

Wilmington

Wabaunsee

will meet on July 25, 2019 at 7 p.m. at Methodist Church in Eskridge for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Wabaunsee County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2018		Current Year Estimate 2019		Proposed Budget 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	10,256	0.356	6,000	0.356	6,000	1,384	0.254
Debt Service							
Library							
Road	134,140	28.683	116,000	28.721	148,000	113,821	30.222
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
Totals	144,396	29.039	122,000	29.077	154,000	115,205	30.476
Less: Transfers	22,500		0		28,000		
Net Expenditure	121,896		122,000		126,000		
Total Tax Levied	100,515		105,387		xxxxxxxxxxxxxx		
Total Assessed Valuation	5,063,439		5,263,019		5,440,144		
Township Assessed Valuation Only					3,766,173		

Outstanding Indebtedness,

Jan 1	2017
G.O. Bonds	0
Other	0
Lease Purchase Principal	0
Total	0

2018
0
0
0
0

2019
0
0
0
0

*Tax rates are expressed in mills.

Treasurer

Page No.

Wilmington

2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General			0
Debt Service			0
Library			0
Road			0
Special Road			0
Noxious Weed			0
Fire Protection			0
			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2019 July 1 Valuation: 5,440,144

Valuation Factor: 5,440.144

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2020 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Publication

OF PUBLICATION

3, WABAUNSEE COUNTY,

ori L. Daniel

deposes and says: That she
blisher of THE WABAUNSEE
RPRISE, a weekly newspaper
ansas, and published in and of
Wabaunsee County, Kansas,
ulation on a weekly basis in
isas, and that said newspaper
or fraternal publication.

ekly, published at least weekly
en so published continuously
said county and state for a
five years prior to the first
ce; and has been admitted at
, Kansas, in said County as

is a true copy thereof
regular
newspaper for
first publication thereof
on the 4th day
July, 2019, with
being made on the following

....., 2019

....., 2019

before me this

....., 2019

rk of District Court

1-11-21

Published in the Wabaunsee County Signal-Enterprise Thursday, July 4, 2019

NOTICE OF BUDGET HEARING

The governing body of
Wabaunsee
County, Kansas

will meet on July 27, 2019 at 7 p.m. at Methodist Church in Eskridge for the purpose of hearing and
advising operations of taxpayers relating to the proposed list of all taxes and the amount of ad valorem tax.
Detailed budget information is available at Wabaunsee County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits
of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2018		Current Year Estimate 2019		Proposed Budget 2020	
	Expenditures	Actual Tax Rate	Expenditures	Actual Tax Rate	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax
General	102,246	0.355	122,000	0.354	134,000	1,384
Debt Service						
Library						
Road	134,140	28.683	116,000	28.721	148,000	113,821
Special Road						
Noxious Weed						
Fire Protection						
Special Machinery						
Totals	144,386	29.039	122,000	29.077	134,000	113,205
Less: Transfers	22,500		0		28,000	
Net Expenditure	121,886		122,000		126,000	
Total Tax Levied	100,515		105,387		134,440,144	
Total Assessed Valuation	5,063,439		5,263,019		3,766,173	
Township Assessed Valuation Only						

Outstanding Indebtedness:

	2017	2018	2019
Jan	0	0	0
G.D. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Cliff H. Hite
Treasurer

Proof of Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

Being first duly sworn, deposes and says: That she is the owner and publisher of *THE WABAUNSEE COUNTY SIGNAL-ENTERPRISE*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Wabaunsee County, Kansas, with a general paid circulation on a weekly basis in Wabaunsee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Alma, Kansas, in said County as second class manner.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for consecutive week(s), the first publication thereof

ing made as afore said on the day of 2019, with subsequent publications being made on the following date(s):

....., 2019

....., 2019

Subscribed and sworn to before me this

..... Day , 2019

Notary or Clerk of District Court

My commission expires:

Printer's fee \$.....

ditional copies \$.....

Total publication fee \$.....

Send Notarized Copy

Published in The Wabaunsee
County Signal-Enterprise
Thursday, August 8, 2019.

Resolution No. 2020-1

A resolution expressing the property taxation policy of the Wilmington governing body with respect to financing the annual budget for 2020.

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the Wilmington exceeding the amount levied to finance the 2019 budget of the Wilmington, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018; be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current-year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Wilmington provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase

NOW, THEREFORE, BE IT RESOLVED by the Wilmington governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 25th day of July, 2019 by the Wilmington governing body, Wabaunsee, Kansas

Wilmington Governing Body